CONSTITUTION OF NEW-YORK

QUESTIONS WHICH THE CONVENTION MUST CONSIDER.

VIEWS OF JUDGES AND LAWYERS ON PROPOSED CHANGES IN THE JUDICIARY SYSTEM OF

THE STATE-SHOULD PERSONAL TAXES BE ABOLISHED?

The Tribune presents herewith the views of some well-known men on several important ques ions which will come before the Constitutional Convention next month. A number of interviews with eminent lawyers were published in this paper secutive, and the present ones are a further conthution to subjects which are of the highest im portance to the citizens of the State. The first ries of questions which was propounded relates to changes in the judiciary of the State and county-whether the Court of Appeals should be reorganized, whether the nature of the general ms as intermediate appellate courts should changed, whether the Common Pleas, Superior me courts of this city should continue to have separate general terms, whether the Com-Pleas or Superior Court, or both of them, should be abolished, whether the City Court of New-York should be made a constitutional court, and whether the system of referees should be changed.

TAXATION PROBLEMS.

In relation to faxation the problems suggested ware: Should personal taxes be abolished? Should the system of exemptions be modified or radically changed? Should real estate taxes be on land values, exclusive of improvements? It may be noted that the answers indicate a widespread sentiment in favor of doing away with personal axes, as being hard to collect, as leading to edt, and as bearing heaviest on estates which can ofter least afford to pay them. The views of Henry George on taxation are given as representing the extreme position on the subject, CHIEF JUSTICE DALY'S WORDS.

This will doubtless be read with great interest by lawyers and by persons who employ them. Judge Daly's associates of the court expressed their approbation of these opinions, which therefore stand as the judgment of the entre court. Judge Daly gave his views as fol-

There seems to be no necessity for a reorganiza tion of the judicial system of the State, which has en in operation since the last Constitutional Conf 1868. That body, composed of the best lawyers and most eminent citizens of the State preserved the general judicial system as they found with additions adapted to the increasing businof the courts and provisions securing the independice of the State judiciary; and the wisdom of their course is attested by the successful and harworking of the system for a quarter of a Nothing but a love of novelty could exe propositions for radical change at this time is demanded by the people. suggested that would not deprive the people of afeguards which they now possess and involve the actice of the law in confusion and expense. The suggested changes will be referred to in detail

With respect to relieving the Court of Appeals I do not see why we should not have a second division of the Court of Appeals, whenever required by the present court, for the dispatch of umulated cases, such second division to continue during the pleasure of the Court of Appeals. A per manent second division would not serve any good purpose. The temporary second division might be organized in the same manner as that which was

As to the proposition to abolish the general terms of the several courts and crosses. several courts and create in their place a number of Courts of Appeal: This is a novelty with to recommend it and much to be urged against it. The innovation would create an entirely judicial system and would affect more than the mere hearing of appeals. The wise forethought of the founders of our judicial system has given the copie a choice of tribunals; that is to say, separate, independent courts of co-ordinate jurisdiction, so that lawyers and litigants may select any one of ral forums in which to prosecute their eir own conviction of safety and edy justice. The only way to secure the y independence to the several tribunals is to til they are reviewed by the Court of Appeals, the court of last resort in the State, where tions of law are settled, but where the sound discretion of the several tribunals is not infeed with, as it might, or might not be, by the sed tribunals according to the powers red upon them by the new legislation.

INTERMEDIATE APPELLATE COURTS.

The institution of intermediate Appellate Courts would disarrange the whole judicial constitution and the whole body of the law relating to the question of discretion alone. And what would be gained? The number of such appellate tribunals would have to be equal to the number of the present general terms in order to dispatch the present appellate business. The number of judges employed in ing appeals would have to be the same; and if the proposed "appellate tribunals" are to be composed other than the judges of the present courts, then the number of appeal judges in the State would have to be largely increased; for if the present judges are relegated to the sole duty of trying and the ratio of appeals continues, the appellate tribunals will have to be doubled. No cessity for such a prodigious increase in the judicial forces exists.

But if that innovation is abandoned then it is asked whether we ought not to have a "consolida-tion of the present general terms." Let us see. We have at present nine general terms in the State five in the Supreme . ourt and one each in th Common Pleas and Superior courts of New-York, the City Court of Brooklyn and the Superior Court of Buffalo. I speak only of those whose decisions are reviewed directly by the Court of Appeals. These general terms perform a vast amount of work in hearing appeals, and no consolidation would issen the work. But one reason is urged for it: It is said that conflicting decisions may result from no many general terms. This is a groundless fear affects are extremely rare, and besides, to avoconflicts, you would have to abolish all the general terms but one, and that is impossible, for one would not be equal to the labor. But suppose there are conflicts; they are finally disposed of by the Court of Appeals, which reviews all the general terms and there is no harm done. On the contrary, the examination of a question by so many tribunals is of the greatest assistance to the Court of last

The advocates of consolidation, for the purpose of reventing diversity of opinion, are really advocat at could happen for the law. Besides, if all th general terms were consolidated into one, it would not prevent conflict of opinions; the judges, of whom there would necessarily be many, who could not all sit together, would certainly express, occasionally at least, dissenting opinions, and there you have the mischief you wish to prevent. So far the city of New-York is concerned, if you have separate and independent courts, it is essential to

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iniaid with colored woods, are shown on the first coo, together with a collection of toilet and dressing that would please the most fastidious society belie.

separate tribunals is lost. One general term in this city means practically one court, no matter what ou may call the tribunais of the first instance decisions of the latter would be immediately controlled by it; while now the Supreme, Common Pleas and Superior courts are only controlled by the Court of Appeals. A practical difficulty lies in city; there are nine general terms held in the Suin the Superior. A single general term continuously on could not dispose of all this business.

CONSOLIDATION OF COURTS.

The most "attractive novelty" proposed in respect of judiciary changes is that of consolidation of sourts in the city of New-York. There is no exquestions of jurisdiction in these courts. present judiciary article will effect that improvement and leave the public and the bar their pres ent choice of tribunals-an advantage not to be surcourts of equal jurisdiction in the city of New Superior Court, is the outcome of the social, comthe fruit of over half a century of experience. ommon Pleas, the oldest tribunal in the State, and existing under different names for over 250 years, The Superior Court was created in 1826, and the different Constitutions, was instituted as we now

Upon the Common Pleas and Superlor courts cessive Legislatures have heaped additional juris diction and power in order to make them equal to equality was enacted in 1873, pursuant to the Constitution of 1869 which continued them with all their powers and such further jurisdiction as the Legislature might confer. This creation of three rate courts in the great city of New-York was duits vast industries should not be subjected to a single court, which, possibly, might mom be swayed by overpowering influences. That this was wise provision the history of a little over was a haven of refuge for lawyers and litigants fleeing from other tribunals, until confidence was stored by the thorough purification of local poli garded as of inestimable value, and no contion ever urged by the advocates of consolidation has sufficed to outweigh the public service the rendered by an independent tribunal, and which separate tribunals alone can secure.

contingency may never again arise; but there is certainly one way to make its recurrence imp sible, and that is by preserving the separation independence of the New-York courts. That the bar desires the continuance of the present system Common Pleas, which is now compelled to hold nine general terms a year (the same number held by the Supreme Court) in order to dispose of its appeal ases; and whose published opinions, in proporti to the number of its judges, outnumber those of court in the State, including the Supren sand cases are annually brought in it, a fact cient to set at rest the question whether the bar and sultors exercise the preference of tribuna thing is needed-for the coming Constitutional Convention to confirm the act of the Legislature in 1873, conferring jurisdiction equal to the Supreme Court (with the proviso, of course, that the local courts are to hold their sessions within their r spective cities and not elsewhere) and the benefit which this community now derives from its indpendent courts will be complete

A MEASURE IN THE LAST LEGISLATURE. While upon this subject it may not be out of place to notice a measure which was secretly prolled through the last Legislature, and which was intended as an attack upon the independence of on Pleas and Superior courts. It not aimed to abolish them, but did not even attempt to consolidate them with the Supreme Court; but gave a monopoly of judicial power to the latter tribunal, and degraded the judges of the Co-Pleas and Superior Court to the condition of pup pets to be moved at its will. This vindictive mean ure easily passed through the secret channels of Legislature, which did not even give evolutionary provisions; but as th an ultimate submission to popular vote not be thorou-bly exposed. Its effect was not o secretly to rob the people of two of their courts but to deprive them of the effective judicial aid of a dozen of their highest judges at one blow.

This whole subject of the consolidation of the ourts in New-York City was considered by the tast Constitutional Convention, and it' was deeme a measure of public safety to divide judicial powers among different tribunals. The wisdom of this conclusion was demonstrated within two years after it was reached. It was, however, at that time suggested as a possibility that the Supreme Court might ultimately absorb all the business, and that it would need more judges. This necessity, if it ever arose, was provided for: The Legislature was authorized to "provide for detailing one or morjudges from the Common Pleas and Superior Courts to hold Circuits and Special Terms of the Suprem-Court in this city as the public interests may re-That system still exists. Whenever the lawyers and litigants shall express their preference for the Supreme Court over the other courts by bringing all their suits in it, the judges of the other courts will be detailed to officiate in the Supreme Court, and consolidation will be practically accomplished-yet leaving the Common Pleas and Superior Courts intact so that they may be resorted

to if necessity requires. BUSINESS IN THE COMMON PLEAS.

But after twenty-five years of the experiment the bar and the community have not desired consolidation. More suits are now commenced in the Common Pleas than ever before; so many that it ha never been able to spare an additional judge to the Supreme Court, and urgently needs the one who has been for years detailed there contrary to the interests of his own court. The convention of 1868 found the Common Pleas with but three judges and increased the number to six in the belief that the public demand was for independent separate courts in New-York. The current of business that immediately set in to the Common Pleas, and which is now greater than ever, confirms this view. Want of acquaintance with these facts must account for any countenance being given by thoughtful practitioners to the proposition for destroying independent

As to the question of making the City Court of New-York a Constitutional Court, I am in favor of intreaching the City Court and every court in the constitution so that the judges, high and low, may feel the utmost independence in the exercise of their powers and be removed from all possible control by local parties, factions, politics or leaders,

As to the present system of referees; It might be improved so as to secure the same celerity in the trials before referees which we now have before judges and juries, and to that end I would suggest that instead of the present daily fee for each sitting, their compensation be made to depend upon the speedy disposition of the cases before them. This will enable a referee when a cause is sent to him to set aside all private business and sit day luring the regular court hours until it is

disposed of. VIEWS OF EX-JUDGE ARNOUX.

Ex-Judge William H. Arnoux gave an interesting statement of his views on the subject of believe that within the next six or seven years they reform in the State and county courts, and also can probably handle the calendar, but it seems to me very improbable, and I think the people of the in favor of the abolition of personal taxes.

To the question, "What do you think the Con-

Court of Appeals?" he replied: There has probably never been a court that has The white mahogany and white and bird's eye are the most expensive pieces shown.

The second floor there is everything that a millioncould wish for either to fourth. pride that they could dispatch all the business which should come to them, but the increase of wealth

> There are two modes by which the court can the General Term. No lawyer, with an important relieved; First, by diminishing the business; second, the General Term. No lawyer, with an important relieved; First, by diminishing the business; second, case in which he believes he is right, will want to by increasing the force. Two suggestions have been made in respect to the former; one to diminish the appeals in character; the other to increase the amount of limitation. At present there is a limitaamount of limitation. At present there is a limitation of \$500 in the amount involved for an appeal to the Court of Appeals. A similar moneyed limitation exists in regard to appeals in the Supreme very small cases, where the amount at stake will

have independent general terms, or the benefit of | Court of the United States, but there the amount is

I earnestly advocated at the last meeting of limit for the purpose of diminishing the business. I found it met with almost universal opposition from the members of the Bar outside the other suggestion was also discussed in this of limitation of subject matter, and that was deemed

> We came then to consider the other method of relieving the court, by the increase of its members. Two suggestions have been made in regard to that: to divide the court into two parts, as has h fore been done in the Commission of Appeals and in the Second Division of the court; but that has proved in practice exceedingly unsatisfactory. There was Appeals and Mechanics and Traders' Bank vs. Dakin. both of which were argued at the same time two branches came to exactly opposite conclusion n regard to the same question. A motion was made in the commission for a reargument upon the und that the court had decided the question the granted in the Mechanics and Traders' Bank vs. Dakin, which came back to be tried before Judge Donohue, and he made the remark that probably it was the first time in the history of jurisprudence a Special Term judge had been called upon to which was Caesar and which was Caesar's wife. "but," he added, "the decision of the Cour of Appeals in Thurber vs. Blank has been what I have always considered the law to be, and I shall oah Davis, then presiding justice, wrote a ver able dissenting opinion upon the gro though the law of the land was established in th case of Thurber vs. Blank, the law of the case in that they had no right to look beyond that. would have raised a very serious question had the ase been taken to the Court of Appeals, but, hap pily, no further appeal was prosecuted.

AN ENLARGED COURT.

An enlarged court to sit in the hearing to retard than to ases would rather tend the business of the court, but there should be a rotar; ourt; that we should have a court of say thirteen nembers, of whom seven should be a competent and that the court should from writing opinions and that one after the other should leave the bench and others come on to take their places, so that virtually half the court would be engaged in deciding cases and writing opinions and the other half in hearing arguments, and in that way the court would be preserved homogeneous and the business be dispatched. I have been instudy of this and demonstrates its feasibility.

"Do you believe in abolishing the Superior Court and the Court of Common Pleas?"

asked. Judge Arnoux replied: Most emphatically no. The Tribune has taken noble stand against the destruction of our City Hall, and under the Scriptural injunction, "Destroy not the ancient landmarks," if there were no higher ould oppose the abolition of the courts The Superior Court in its early history was the lebrated in all mercantile cases. isions of Jones, Duer, Woodruff and its other great jurists established the principles of commercial law in this city. But there is a higher reason than mere the terrible days of the Tweed Ring and who had the Infamous Cardozo the l'ammany annex. Even in those cases where there were no politics, lawyers degraded themselves in many instances by employing Tammany counsel argue their cases. Corruption in its w procured private decisions. "My Gratz" became byword. But in matters of public interest the S "Me Gentz" became a perior Court and the Court of Common Pleas proved to be the citizens' bulwark. Tammany never able to control all the courts. Redress denied in the Supreme Court was afforded by the Superior

Another reason why one should hesitate to approve of such a measure is its origin. The whole of this proposal to abolish the courts originates with eaders of Tammany attempted to dictate to f the Court of Common Pleas who should e made its clerk, and when the court refused to be though not probable, it is possible that we may again have to rely upon those courts to prot

from this semi-criminal oligarchy. PERSONAL TAXES.

As to abolishing taxation on personal property the ex-Judge said:

It is a most desirable measure. Beccuria, in his great work on crimes, and other authors following the same thought have divided crime into two classes—that which is "majum in se" and that which s "malum prohibitum"; that is to say, those which are wrong in themselves and those which are made wrong by municipal law. And he lays it down that man is not guilty of moral turpltude who is guilty of smuggling, for it may be a crime in one country and not in another, and a man, therefore, so far as conscience is concerned, when he smuggles simply takes the risk that if he is caught he will be punished either by loss of goods or by imprisonment or by both.

The same principle applies to taxation for revenue of any sort. Many men who would lay down their lives for their country do not hesitate to resort to any device or scheme that will enable them to de fraud the State of tax. The law of taxation on personal property has been in existence in this St. for more than fifty years. It is a most significant

and conspicuous failure. Some eight or ten years ago I had occasion to study this question in presenting a bill for exemp-tion to the Legislature. I found that in one county in this State there were only two persons taxed as in this State there were only two persons of the country of personal property; one was a widow and the other an executor. I found that in another country of this State, according to the census of 1890, the hens in the country were worth more than its entire assessed personal property. A law which, after so many years attempted enforcement, proves to be so absurd, ought to be expunged from the statutes. Besides this, it tends to debauch the public conscience and makes men guilty of all kinds of deceit and chicanery to escape that law.

On the other hand, such taxes tend to drive away capital. If the State of New-York would abolish all personal property taxes, capital from other States would flow here, and its increase would cause a diminution of interest to an extent that would relieve the owners of realty from the increased tax on real estate; that is to say, so far as the same is mortgaged. With the increased wealth of the community the rate of interest has steadily diminished and the more capital flows here the less will be the

I therefore advocate this great reform on high oral grounds, and believe that in this, as in every thing else so prosecuted, the result will be pecuni-arily advantageous to the great body of the people.

The greatest good to the greatest number. EX-JUDGE COWEN'S OPINIONS.

Ex-Judge Esek Cowen made the following replies to the questions:

As to the reorganization of the judicial system of the State, it is clear that some plan must be adopted for the purpose of relieving the Court of Appeals. I am aware that the present Judges of the Court State should take advantage of the present convention to give the relief it needs. I do not believ To the question, what do in regard to the stitutional Convention should do in regard to the in two divisions of the court, or in assigning different questions to different divisions, if it can possibly be avoided. Either course will result in conflicts of decisions, and the tendency will be to unsettle the law. It seems to me that an increase of the court to say eleven or fifteen judges, with a quorum of five to seven, and a continuous session, certain judges leaving the bench each week and employing and population, of commerce, and especially of coropinions, would be as near a perfect system as we

stop short of the court of last resort, and ledo not believe that "strengthening the General Term," as it is called, by enlarging their number will be of



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not justify litigation, will be satisfactory to the Bar. However desirable it might be, I do no amendment would be ratified.

As to the general system of the State, the reorganization of the Court of Appeals would be, I think, sufficient for the present.

convenient and satisfactory, both to the Bar and the public. The judicial forces, however, should is a great centre of litigation, and the judges have

I do not pretend to be an expert upon taxation. but I have a strong conviction that the imperfect unsatisfactory and dishonest system of taxing per sonal property in this State should be abolished at

It is much better, in my judgm Mr. David Wells some distribute itself equally, years ago suggested an theal system of taxation. and the concealment, dishonesty

esuit would be to place a large proportion of taxation upon city real estate, and espeland practically confiscated. If it ever shall be ble. I think it is not feasible now.

are extemporary judges, appointed for a particula official referees whose time shall be devoted to the

1816 with a good deal of unanimity. itigants, and it may well be that official referees, As for myself, I think I should advocate such

MAYOR GILROY ON TAXATION.

Mayor Gifroy, in discussing possible changes in the fundamental law relating to the claims of personal property to exemption from taxation

nent is the proper adjustment of the burden of nunicipal taxation. Generally, all species of prop to bear their proper share of the exused for what is clearly public purposes

not difficult to preshet. Holders of real estate, forced to meet the excessive taxes placed on them, would resort to methods which would fail heavily upon the men who depend upon their labor for the support of themselves and their families. Rents would go up, and the great majority of rent-payers would be the utilizate sufferers.

On the other hand, that portion of the community who have their fortimes invested in personal property would become absolutely exempt from paying anything for their protection. It requires no array which would force so unequal a condition.

AN EXPLORMATION OF THE STATE OF THE STATE

AN INEQUITABLE PLAN

I do not believe that taxes should be on land values only, exclusive of improvements. This theory is not founded on principles of equity. I believe that improved real estate should bear its seneve that improved feat estate should bear its own proportion, as compared with real estate which is not improved. Take, for instance, a city lot which is without improvements of any kind, and is taxed upon an assessed valuation of \$19,000. The owner or lesses places upon the real estate a build-ing which costs \$100,000. It would surely not be just to continue the valuation of that property at \$10,000 nd limit the taxation to the sum assessable or and limit the taxation to the sum assessable of that figure. Any scheme which places buriens of taxation upon a particular class of our citizens or relieves another class of its just share of responsi-bility for the support of the government is at vari-ance with those principles of justice and equity which are the very life-blood of our free institu-

CONGRESSMAN WARNER'S IDEAS.

Congressman John De Witt Warner, of the XIIIth District, has given much study to the subjects with which The Tribune's questions deal, and is known to have strong convictions in matters relating to tax reform. In discussing proposed changes in the fundamental law likely to come before the Constitutional Convention of the State Mr. Warner said:

the State Mr. Warner said:

Generally speaking, the judicial system of our State is satisfactory. In certain features, however, reform should be had to meet the extraordinary increase of novel litigation resulting from the advance in invention and commercial facilities and the concentration within our State of an ancreasing proportion of the business of the continent.

I do not believe there should be two divisions of the Court of Appeals. Fully as I realize the great importance and volume of the business brought before it, and the industry and ability of its members. I believe the reform needed is one in the habits of the court itself, which shall more sharply limit argument in most of the cases and reduce opinions to a third or a quarter of their present length. I do not intend this as a criticism upon our Court of Appeals. It is well to the front of tribunals which have simplified and facilitated adjudication of legal questions. I still believe, however, that its practice in this regard is susceptible of further change in the direction suggested. The objections to dividing the court seem to me unanswerable.

I do not believe there should be any general recreasing the direction suggested. The objections to dividing the court seem to me unanswerable.

It seems to me that the time has obviously ar-

Terms.

It seems to me that the time has obviously arrived when the Common Pleas and Superior Courts of the City of New-York and the corresponding



"Remarkable how well mamma looks, and how she has gained in flesh. You should do the same.'

"The loss of flesh is a trifle. You think you need not mind it, but you are gradually running down. Do like mamma. Use Carlsbad Sprudel Salt every morning before breakfast. It will increase your appetite and cure you of that dyspepsia and biliousness from which you are suffering. Be sure to get the genuine imported article. No su terfuge."

local courts in other cities should be merged in a single Supreme Court for the whole State.

The number and importance of cases arising under the peculiar conditions prevaient at the port of New-York is probably such as to warrant for an indefinite time to come the establishment there of a special tribunal corresponding to our City Court; which, I believe should be a Constitutional Court.

TAX LAWS.

Our tax laws should be radically reformed in two particulars. First, by giving local option to the several counties as to the class of property upon which, within each, taxes should be levied for purwhich, within each, taxes should be levied for purposes other than the quota of such county for State expenses; and, second, by so amending our corporation laws as to subject to fair contribution toward the expenses of the State in which they do business, the increasing number of great corporations, which to avoid such contribution, are nominally organized under the laws of other States, notably of New-Jersey. It will be time enough to worry about interstate rights when they shall be found to interfere with an earnest attempt on the part of our State to do justice in this matter.

I have no question but that for the metropolitan districts of our State it would be of great advantage to have shoulshed the trivation of personalty

districts of our State it would be of great advantage to have abolished the taxation of personality owned by individuals. And I do not doubt but that in the end such a system would be of advantage to every county in the State. As to those not well situated as centres of commerce, however, I am not sure but that injustice might be caused by 100 primpt a disturbance of existing conditions; and if local option in this regard were granted, that would seem to me enough for the present.

PROPERTY ENEMBERS.

As to exemptions, I have never been able to understand the theory upon which any property not wned by the Government-and its use controlled by it-should be exempted from taxation, though here can be no doubt of the frequent and perhaps general benefit to communities by the exemption of urches and charitable and educational institu-us. I have always questioned, however, whether use of these which were of most real use were

HENRY CLEWS'S EXPERIENCE. >

Henry Clews gave a contribution to the discuson about the Court of Appeals as follows:

don about the Court of Appeals as follows:

There should be but one Court of Appeals. I fifer the following in evidence thereof: I had a case decided in my favor a short time since by the Court of Appeals. The vanquished party fiterward took the case to the Second Division, Court of Appeals, and there entirely upset my victory, which saddled me with the accrued costs overing a number of years litigation, amounting of \$5.00. This never could have occurred if there had been but the one court, and shows that if there had been but the one court, and shows that if there had been but the one court, and shows that if there had been but the one court, and shows that if there had been but the one court, and shows that if there had been but the one court, and shows that if there had been to our highest court tribunal. In the case referred to, the decision given by the First Division of the Court was right, and ought to have been a

HENRY GEORGE'S VIEWS.

Henry George replied:

of wealth. Increase in land values means merely increase in the amount which some of the people must pay to others toften non-residents) for the privilege of living and working. Taxes on improvements must prevent improvements and thus lessen wealth. Taxes on land values cannot lessen land, but only lessen what the individual land-owner can demand for the privilege of using land. Thus we stimulating improvements and use they tend can demand for the privilege of using land. Thus by stimulating improvements and use they tend to increase wealth. To explain more fully, let me quote from the charter of "Progress and Povert;" entitled "The Canons of Taxation."

The best tax by which public revenues can be raised is evidently that which will closest conform to the following conditions:

First That it bear as lightly as possible upon production—so as least to check the increase of the general fund from which taxes must be paid and the community maintained.

ommunity maintained, and That it be easily and cheaply collected,

and fall as directly as may be upon the ultimate payers so as to take from the people as little as possible in addition to what it yields the Govern-

Third—That it be certain—so as to give the least opportunity for tyranny or corruption on the part of officials, and the least temptation to law-break-ing and evasion on the part of taxpayers.

Fourth—That it bear equally—so as to give no citizen an advantage or pu any at a disadvantage, as compared with others. THE EFFECT OF TAXES UPON PRODUCTION.

All taxes must evidently come from the produce of land and labor, since there is no other of wealth than the union of human exertion with the material and forces of nature. But the manner which equal amounts of taxation may be im-

of wealth than the union of human exertion with the material and forces of nature. But the manner in which equal amounts of taxation may be imposed may very differently affect the production of wealth. Taxation which lessens the reward of the production, taxation which is conditioned upon the act of production, or the use of any of the three factors of production, or the use of any of the three factors of production, necessarily discourages production. Thus taxation which diminishes the earnings of the laborer or the returns of the capitalist tends to render the one less industrious and intelligent, the other less disposed to save and invest. Taxation which falls upon the processes of production interposes an artificial obstacle to the creation of wealth. Taxation which falls upon labor as it is exerted, wealth as it is used as capital, land as it is cultivated, will manifestly tend to discourage production much more powerfully than taxation to the same amount levied upon laborers, whether they work or play, upon wealth whether used productively or unproductively, or upon land whether cultivated or left waste.

The mode of taxation is, in fact, quite as important as the amount. As a small burden badiy placed may distress a horse that could carry with ease a much larger one properly adjusted, so a people may be impoverished and their power of production are taxes upon monopoles for the profit of monopoly is in itself a tax levied upon production and to tax it is simply to divert into the public coffers what production must in any event pay.

But the great class of taxes from which production are taxes upon monopoles for the profit of monopoly is in itself a tax levied upon production, and to tax it is simply to divert into the public coffers what production must in any event pay.

But all other monopolies for the profit of monopoly, and simple, is in every respect fitted for taxation. That is to say, while the value of a railroad or telegraph line, the price of gas or of a patent medicine, may express the price

modity, or making production in any way more difficult.

But more than this. Taxes on the value of land not only do not check production, as do most other taxes, but they tend to increase production by destroying speculative rent. How speculative rent checks production may be seen not only in the valuable land withheld from use, but in the paroxysms of industrial depression which, originating in the speculative advance in land values, propagate themselves over the whole civilized world, everywhere paralyzing industry, and causing more waste and probably more suffering than would a general war.

AS TO EASE AND CHEAPNESS OF COLLECTION.

With perhans, the exception of certain licenses With, perhaps, the exception of certain licenses and stamp duties, which may be made almost to collect themselves, but which can be relied on for only a trivial amount of revenue, a tax upon land values can, of all taxes, be most easily and cheaply collected. For land cannot be hidden or carried off:

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At Startling Prices. We shall place on sale to-day the follow ing specialties:

Solid Silver Teaspoons..... 12 Solid Silver Coffeespoons.
12 Silver Berry Forks.
12 Boulion Spoons.
12 Butter Spreaders.

Rich designs in tea sets, tete-a-tete sets, salad

owls, etc., at prices equally inviting for the oming wedding season. Send for Catalogue. J. H. Johnston & Co., 17 Union Square, N. Y.

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PARLOR SUITS, \$20 TO \$250

Also credit to suit everybody on all household goods.

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its value can be readi'y ascertained, and the assessment once made, nothing but a receiver is required for collection.

And as under all fiscal systems some part of the public revenues is collected from taxes on land, and the machinery for that ourpose already exists and could as well be made to collect all as a part, the cost of collecting the revenue now obtained by other taxes might be entirely saved by substituting the tax on land values for all other taxes.

A tax on land values for all other taxes.

A tax on land values does not add to prices, and is thus paid directly by the persons on whom it falls; whereas all taxes upon things of unfixed quantity increase prices, and in the course of exchange are shifted from seller to buyer, increasing as they go.

Now, the consumer, on whom the tax thus ultimately falls, must not only pay the amount of the tax, but also a profit on this amount to every one who has thus advanced in paying taxes is as much required by each dealer as profit on the capital he has advanced in paying for goods.

But land is not a thing of human production, and taxes upon rent cannot check supply. Therefore, though a tax on rent compels the land-owners to pay more, it gives them no power to obtain more for the use of their land, as it in mo way tends to reduce the supply of land. On the contrary, by compelling those who hold land on speculation to sell or let for what they can get, a tax on land values tends to increase the competition between

compelling those who hold land on speculation to sell or let for what they can get, a tax on land values tends to increase the competition between owners, and thus to reduce the price of land.

AS TO CERTAINTY.

Certainty is an unimportant element in taxation, for just as the collection of a tax depends upon the for just as the collection of a tax depends upon the diligence and faithfulness of the collectors and the public spirit and honesty of those who are to pay it will opportunities for tyranny and corruption be opened on the one side, and for evasions and frauds on the other. Yet this is the least part of the cost. Taxes which lack the element of certainty tell most fearfully upon morals. Our revenue laws as a body might well be entitled "Acts to promote the corruption of public officials, to suppress honesty and encourage fraud, to set a premium upon perjury and the subornation of perjury, and to divorce the idea of law from the idea of justice." This is their true character, and they succeed admirably. So uncertain and so demoralizing are these modes of taxation that the New-York Commission, composed of David A. Wells, Edwin Dodge and George W. Cuyler, who investigated the subject of taxation in that State, proposed to substitute for most of the taxes now leviced other than that on real estate an arbitrary tax on each individual, estimated on the rental value of the premises he occupied. But there is no necessity of resorting to any arbitrary assessment. The tax on land values, which is the least arbitrary of taxes, possesses in the highest degree the element of certainty. It may be assessed and collected with a definiteness that partakes of the immovable and unconcealable character of the land itself. Were all taxes placed upon land values, irrespective of improvements, the scheme of taxation would be so simple and clear, and public attention would be so simple and elear, and public attention of taxation could are real-estate agent can determine the price a seller can get for a lot. diligence and faithfulness of the collectors and the

AS TO EQUALITY. Adam Smith's canon is that "the subjects of very State ought to contribute toward the support of the Government as nearly as possible proportion to their respective abilities: that is, in proportion to the revenue which they respectively njoy under the protection of the State." Every tax, he goes on to say, which falls only upon rent, or he goes on to say, which falls only upon rent, or only upon wages, or only upon interest, is neces-sarily unequal. In accordance with this is the com-mon idea which our systems of taxing everything vainly attempt to carry out—that every one should pay taxes in proportion to his means, or in pro-portion to his income.

But, waiving all the insuperable practical dif-nculties in the way of taxing every one according to his means, it is evident that justice cannot be thus attained.

housines in the way of taxing every one according to his metans, it is evident that justice cannot be thus attained.

Here, for instance, are two men of equal means, or equal incomes; one having a large family, the other having no one to support but himset. I non these two men indirect taxes fall very unequally, as the one cannot avoid the taxes on the food, clothing, etc. consumed by his family, while the other need pay only upon the necessaries consumed by himself. But, supposing taxes levied directly, so that each pays the same amount. Still there is injustice. The income of the one is charged with the support of six, eight or ten persons; the income of the other with that of but a single person.

Nature gives to labor; and to labor alone. Now, here are two men of equal incomes—that of the one derived from the exertion of his labor, that of the other from the rent of land. Is it just that they should equally contribute to the expenses of the State? Evidently not. The income of the one represents wealth he creates and adds to the general wealth of the State; the income of the other represents merely wealth that he takes from the general stock, returning nothing.

Adam Smith speaks of incomes as "enjoyed under the protection of the State." The basis of this idea is evidently that the enjoyment of property is made possible by the State—that there is a value created and maintained by the community, which is justify called upon to meet community expenses. Now, of what values is this true? Only of the value of land.

The tax upon land values is, therefore, the most just and equal of all taxes. It falls only upon those who receive from society a peculiar and valuable benefit, and upon them in proportion to the benefit they receive. It is the taking by the community, for the use of the community. When all rent is taken by taxation for the needs of the community, then will the equality ordained by nature be attained. No citizen will have an advantage over any other citizen save as is given by his industry, skill and

HE SAYS HE WAS NOT HER COUNSEL.

Judge Townsend, of the United States Circuit Court, handed down a decision on Saturday reflecting upon the management of the Massachusetts Benefit Association, and charging a lawyer, Jedekiah K. Heyward, of No. 38 Park Row, with "conocting a plan whereby the widow Lang might be defrauded out of her rights." In the published stories yesterday about the case, it was said that Heyward was the widow's counsel. She denies that he was her counsel. Heywood, in his formally prepared denial of thie point, says:

pared denial of thie point, says:

"There is not a word of truth in the morning papers to the effect that I was ever counsel for Mrs. Lang tnow Viehman), or that she did not get her full share of the assets of the defunct insurance company, left when I took hold of the settlement, I will publish the statement of Mrs. Viehman's counsel as soon as he returns to-morrow, as to the uncontradicted facts in this case, and abide by that as to those facts. I shall also submit the record to the highest authority for an opinion as to my conduct. Either Judge Townsend is in error or I am, and we will see which."

"It will all come out in the wash," if you use Pearline.